

Author: Dutton Analyst: Matthew Cooling Bill Number: SB 328Related Bills: None Telephone: 845-5983 Amended Date: May 18, 2009Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Legislative Intent To Adopt Flat Tax

_____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

X TECHNICAL BILL – No program or fiscal changes to existing program.

_____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

_____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.

_____ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended _____ still applies.

_____ MINOR AMENDMENT – No change in approved position of _____.
See Comments below

X OTHER – See comments below.

COMMENTS:

This bill declares the intent of the Legislature to establish a flat personal income tax and corporate tax at a revenue-neutral rate.

The May 18, 2009, amendments removed intent of the Legislature to eliminate the state personal, corporate, and sales taxes and establish a flat personal income and business value added taxes.

It appears that this is a spot bill. As a spot bill, this bill would not impact the department's programs and operations or the state's income tax revenue.

The department's analysis of the bill as amended April 2, 2009, no longer applies.

Board Position:

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| _____ S | _____ NA | _____ NP |
| _____ SA | _____ O | <u>X</u> NAR |
| _____ N | _____ OUA | _____ PENDING |

Franchise Tax Board Staff**Date**

Matthew Cooling

05/22/09